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CLERK, U.S. DISTRICT COURT SOUTHERN DISTRICT OF CALIFORNIA

BY: DEPUTY

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES, Petitioner v. SALLY DAWN COBB© Respondent	Case No. 08cv997-IEG **Memorandum of Record Response** to RESPONSE TO OPPOSITION to **our Motion to Quash** filed 6/24/08; respectfully **Squarely Challenging** IRS' **Subject Matter Jurisdiction** concerning me, under threat, duress and/or coercion, in proper person special appearance with assistance of counsel, preparatory to potential Tort Claims, **Judge required to rule on S.M.J. BEFORE** possible hearing; **AND**:

CONDITIONAL ACCEPTANCE FOR VALUE REGARDING LIABILITY TO TITLE 26

Notice to Agent is Notice to Principal; Notice to Principal is Notice to Agent
For Raven M. Norris, Judge Irma E. Gonzalez and Michael Delgado
Common Law Copyright 2008 Neil Alan (Doc) Scott© [Ph.D., D.D.]

1. Certain facts have been brought to Respondent's Authorized Representative's attention relative to an unproven but perceived federal income tax liability to Title 26 (Income Tax Code), implied by IRS revenue agent Delgado and agreed to in U.S. Assistant Attorney Raven Norris' 8/1/08 mindset Response in Opposition to our Motion to Quash Order to Show Cause re misapplied summonses (please read on). Among other misunderstandings, Norris stated that we were late in filing our Motion; however what better source could there be for this private non-attorney than this Court's timing ("at least 14 days prior to the…hearing," item #4 in the Order to Show Cause)? Norris also stated that we did not allege any **specific facts** or evidence in support; but from the beginning we have respectfully **specifically squarely challenged IRS' SUBJECT MATTER JURISDICTION** if any over our private statuses; with many **specific facts** and evidence provided in my Exhibits, and my **specific jurisdictional fact of repeatedly asking**, "Please show me the law that makes [private] me and/or our [private] Pure Trusts liable" for said federal [**public**] income taxes. It is an accepted principle at Law that **when so squarely challenged this proponent Court must rule first on the specific question of "SUBJECT MATTER JURISDICTION" BEFORE** proceeding (see principles of 5 USC Administrative Procedure Act, Uniform Commercial Code/UCC, State and Federal Constitutions, AmJur and Louisville RR v. Motley 211 U.S. 149), in this instance **before** any proposed hearing at 10:00 A.M. August 18, 2008, and **THEREFORE:**

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2. Based upon past knowledge of **specific** facts and evidence, and **privately** working here without salary unlike the above three employed federal "United States persons" (IRC §7701.a.30); some unknown mistakes may have been made in considering my strawman's alleged federal income tax liability, and as applied to my brother's and my **private** Pure Trusts. It has to be assumed that we are dealing with the expectation of honest and truthful "**Good Faith**" and "**Clean Hands**" on the part of all parties. But obviously we were led to believe in writing twice by your IRS and it makes sense with the following that we were not required to file for our Article III Pure Trusts. Then in direct contradiction agent Delgado and superiors took it upon themselves in deciding that we were required to file, although we do not qualify in any way as an IRC §7701.a.14 federal government "taxpayer" and related federal subjects -- and thus he and his IRS are without proper **subject matter jurisdiction** over us. Also it is my firm belief that I am not a "tax protestor;" but instead am a law-abiding tax-paying "**nontaxpayer**" as portrayed in 1922's Long v. Rassmussen 281 F236 (D.C. Mont.) --- **ALL CITES HEREIN FOR REFERENCE ONLY** --- and I am also aware of the **FOLLOWING --- with IRS' Constructive Fraud, color of law and Misapplication of the Law to be proven here:**

2a. We and our Pure Trusts are **not specifically** named in the IRS Code. **More specifically IRC §6331.a and 3401.c EXCLUDE** us from federal income tax being applicable (please see The People v. Herkimer 4 Cow. 345, 1825 N.Y. Lexis 80 -- **with your** 26 CFR Ch. 1 §1.1-1.a.+b.+c. and "**its jurisdiction**"/your U.S. federal government's).

2b. We have not been Noticed that we are required to keep books and records, apparently and **specifically** because of IRS' lack of **subject matter jurisdiction** concerning us.

2c. We have not been Noticed in any manner that we or our Pure Trusts were the "**subject**"* (i.e. **SUBJECT MATTER JURISDICTION**) and/or the "**object**" of the federal income tax (**specifically** cited in 1922's Long v. Rassmussen* 281 F.236 at 238, and in 1972's Economy Plumbing & Heating v. U.S. 470 F.2nd 585 at 589).

2d. We have not been Noticed that this federal income tax is only applied to corporate activity (**specifically** in 1918's Doyle v. Mitchell Bros. 247 U.S. 179, and 1909's Corporation Tax Act with 1939's Public Salary Tax Act).

2e. I have not been Noticed with full Disclosure of any 'interest' that the "United States" corporation of 6/11/1878 has in me, or in my Debtor strawman, or in our Pure Trusts; or how such was crafted pledging **my private** property; and/or if said interest is merely established in the corporate Debtor strawman as identified in IRS' IMF files.

2f. I have not been Noticed with full Disclosure of any valid determination that identified **private me** as a federal "United States **person**" defined in Title 26 §7701.a.30 (unlike public you, and please note the **impossibility** of our being that, according to 1877's U.S. v. Fox 94 U.S. 315, and 1941's U.S. v. Cooper 312 U.S. 600).

2g. I have not been Noticed with full Disclosure of the federal rules and implementing regulations (Article 4:3:2) that require law-abiding me in my **private status** to submit to dictatorial federal income tax, orders or **hearings**.

2h. I have not been Noticed by IRS' Determination as to who is this case's UCC Creditor and who is Debtor.

Regarding these **specific** facts and my **squarely challenging IRS' subject matter jurisdiction**, I am aware of names in IRS' Individual Master File identifying some corporate entity, registered in Puerto Rico under IRS Trust #62, but bearing a "taxable activity code" **not** in alignment with my **specific** private occupation or livelihood.

Further, IRS' "substantive regulations" delegated by the Congress apply only to "**domestic**" (meaning "federal," 12 Statutes at Large Ch. 71 §23), foreign corporations, liable non-resident aliens and IRC §3401 government employees' wage. Meanwhile your IRS uses substantial regulations from ATF's §6651. More Constructive Fraud?

HOWEVER, with questions **I CONDITIONALLY ACCEPT FOR VALUE** your IRS Agency's allegation that we (my lawful Article III Pure Trusts and I) are **specifically** subject to USC Title 26 and liable for federal income tax in our private statuses. Furthermore **I agree to discharge** any outstanding proven federal income tax liability predicated upon your IRS Agency's **"PROOF(S) OF CLAIM."** Said Proof(s) of Claim will be established by your bringing forward your "**PROOF(S)**" concerning the **FOLLOWING**:

3a. PROOF(S) OF CLAIM of our full liability to the IRS Code(or any other), and that the federal income tax imposed is lawfully binding upon the Undersigned in a **private status**.

3b. PROOF(S) OF CLAIM that the federal income tax imposed is not laid on a corporate activity but rather is laid on the Undersigned in a **private** status.

3c. PROOF(S) OF CLAIM that the Undersigned is **subject to** the tax liability via a **specific** law, secret or implied contract, or other agreement or contract.

3d. PROOF(S) OF CLAIM that the IRS has delivered a Letter of Determination of who the Creditor and the Debtor parties are in this above case, according to **REQUIRED UCC** filings.

3e. PROOF(S) OF CLAIM with a federal "rules and regulations" (IRS' are **specifically** authorized Constitutionally at Article 4:3:2) showing the Undersigned and our Pure Trusts required to file in our private capacity.

3f. PROOF(S) OF CLAIM that the **all capital lettered strawman** name SALLY DAWN COBB on IRS' IMF file is not an EO nominee or ENS LEGIS for the purpose of laying a corporate income tax on some perceived corporate activity by an artificial corporate entity operating offshore.

3g. PROOF(S) OF CLAIM that the Undersigned has consented, agreed or signed a **contract** allowing real or personal private property of any kind, including our Pure Trusts', to be pledged and/or taken in any manner to **discharge** any tax charged for the benefit of any foreign principal or the U.S. federal government corporation.

3h. PROOF(S) OF CLAIM that the Undersigned has been identified as a federal "United States **person**," defined at IRC §7701.a.30 in the IR Code (**domestic** again meaning federal U.S. by law, **specifically** at Statutes at Large 12/5/1859 to 3/3/1863 Ch. 120 p. 489), signed under "penalties of perjury" per IRS §6065, versus **specific private exclusions** in 1877's U.S. v. Fox 94 U.S. 315, 1941's U.S. v. Cooper 312 U.S. 600.

3i. PROOF(S) OF CLAIM that the Undersigned is not bankrupt or insolvent and has access to **lawful money** of account to pay debts, including taxes at law regarding Article I, Section 10 of the National Constitution, as it operates or as such money is in circulation within California State Republic, USA.

3j. PROOFS (OF) CLAIM that the Undersigned has been provided a true **Fifth Amendment** "Due Process of Law" Hearing, with full Disclosure provided as to any commercial scheme applied to the private Undersigned and/or our private Article III Pure Trusts or to a corporate straw-man or Ens legis entity as named on your presentments.

3k. PROOF(S) OF CLAIM that the Title 26 federal income tax is not laid against a corporate fiction as identified on all files, documents and presentments in all capital letters name spelling similar to the Undersigned's.

3l. PROOF(S) OF CLAIM that we **are** the "**subject**" (**subject matter jurisdiction**) and the "object" of the federal income tax although in a private capacity -- not in a corporation status -- and while excluded as tax-paying "**nontaxpayers**" honored in 1922's Long v. Rassmussen 281 F236 D.C. Mont.).

3m. PROOF(S) OF CLAIM that the Undersigned's "**labor**" is an income taxable commodity or article of commerce via the Congress' "exclusive legislation" powers restricted as in Articles 1:8:17-18 (and see 15 USC §17).

3n. PROOF(S) OF CLAIM that any "**labor**" taxed is not laid upon a corporate fiction as identified by the Debtor's name in all capital letters as appearing on IRS accounts, files (IMF, CADE and BMF), and communiques sent by the IRS to a 'corporate fiction entity' re its presumed 'corporate activity' as established by IRS entrapment.

3o. PROOF(S) OF CLAIM that the Undersigned lives within a U.S. federal zone for purposes of taxation as a "**U.S. citizen**" or "U.S. resident" (i.e. "thing").

3p PROOF(S) OF CLAIM that the Undersigned's signature is not the "exemption" that carries "acceptance for value" of any tax presentment liability to cause the "exchange," or "set-off," or otherwise "discharge" of liability.

3q. PROOF(S) OF CLAIM that the IRS agents/officers are not in **violation** of the Federal Tax Lien Act of 1966, Public Law 89-710, 80 Stat. 1125 Exhibit A, in conjunction with Legislative history, and Senate Report No. 1708 that **conforms the lien provisions of the internal revenue laws to the Uniform Commercial Code (UCC).**

3r. PROOF(S) OF CLAIM that it is not required for IRS agents/officers to meet the three **UCC administrative procedures**, assuring that the Tax Lien is not **bogus/counterfeit** when recording any Notice of Lien, as adopted by Congress with 1963's Public Law 88-243 and the Federal Tax Lien Act of 1966 (see item 3v herein).

3s. PROOF(S) OF CLAIM that the IRS agents/officers and superiors are following lawful procedures, and not color of law IRS **habits** apparently sanctioned by AUSA Norris, thus not causing damages in **willful violation** of 26 USC 6103, 7213 and 7214, and 18 USC 241, 242, 872, 1001, 1341, 1062, 1963 and a meld of State Criminal Laws.

3t. PROOF(S) OF CLAIM that IRS agents/officers and superiors are above the Public Law of Congress and cannot be sued, suffer **Tort Claim damages**, criminal charges and otherwise, and are relieved from liability including from a third party(ies) that mistakenly surrendered a private Citizen's property or rights to property to the IRS, who is **not "subject " to** an IRS lien or levy (see Part 70, 27 CFR 70.167(c)), and is not in the venue of United States Inc.

3u. PROOF(S) OF CLAIM that IRS agents/officers and superiors are not in **violation** of 18 USC 1001, 28 USC 3002.15 and various companion State laws by filing false color of law documents into State and **County records**.

3v. PROOF(S) OF CLAIM that all IRS agents/officers and superiors have read the **Federal Register** of 11/14/1990 Vol. 55 No. 220 (see page 47604 under Background, and 26 CFR, 27 CFR Part 70, 5 USC 301, 552) ; and each has a full understanding that the IRS has only the power as collecting agent for other agencies but not for itself, and then only over distinct classes of "subjects" and agencies: **ATF** Manufacturing, **Law** Enforcement, private people who have a **contract** with any federal or state government to do business with those legal entities. On those the IRS may place a Notice of Lien but not an actual lien, **PROVIDED THAT IT IS MEETING THE REQUIRED UCC PROCEDURES** with: **1)** UCC-1 forms bearing two signatures for validity; **2)** signed Financing Statement(s)/Security Agreement(s); and **3)** with a valid Court Order based on a lawful Court Judgment(s) per this matter. Furthermore, the **penalties, criminal sections, and lien and levy sections in 26 USC apply only to "this class of persons" who are**

federal "taxpayers." But please note that this private law-abiding tax-paying "**nontaxpayer**" is again **EXCLUDED** and is not among those "subjects" to whom a Notice of Lien or Levy applies. Summarily **IRS, its agents, superiors and government associates are NOT EXEMPTED** from their **OATHS OF OFFICE**, from UCC §§9-301 and 9-302 and all other sections of the **Uniform Commercial Code/UCC as directed by Public Law 89-719**.

We could request additional IRS PROOF(S) OF CLAIMS -- with more about its ongoing Constructive Fraud and Misapplication of the Law -- for your benefit, but these should suffice for now. It is not by coincidence that your subversive IRS, allegedly designed by Europe's Jacob Schiff and Mandel Houseman before 1913, has purposely evolved into a sick anti-American monster with employees kept in a state of self-serving psychological paranoia, as they work eagerly toward David Rockefeller's heralded world government for the blind. His satanic Hamite-Canaanite relatives boastfully compete now against our real proven **Creator Christ** [in the sciences, histories, mathematics and signs of the times], of John 1:3, Colossians 1:16, Hebrews 1:8-10 with Psalm 2:12+. We have no doubt as to which side will win **specifically**, prophesied exactly as mankind's "Blessed Hope," and given a bit more time. Thank you.

DATED: 8-11-08

Sally Dawn Cobb©, Respondent straw-man's Authorized Representative and Secured Party Creditor, Private Non-enfranchised Non-volunteering American National, in Proper Person Special Appearance, under threat, duress and/or coercion, with Assistance of Counsel, without recourse.

Sally Dawn Cobb, TDC

As above.

PROOF OF SERVICE

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

UNITED STATES v. SALLY DAWN COBB©, Case No. 08cv997-IEG

I live in San Diego County, California State, USA. I am over the age of 18, and not a party to the within action.

ON THE DATE THAT THIS PROOF OF SERVICE WAS SIGNED, I served the following documents, described as:

1. Memorandum of Record Response to RESPONSE IN OPPOSITION to our Motion to Quash (filed 6/24/08) ORDER TO SHOW CAUSE, Squarely Challenging Subject Matter Jurisdiction, under threat, duress and/or coercion…

To: M'S RAVEN M. NORRIS, ASSISTANT U.S. ATTORNEY
880 Front Street, Room 6293
San Diego, CA 92101-8893

To: MICHAEL DELGADO, R.A. #33-08930
IRS, 1 Civic Center Drive, #400
San Marcos, CA 92069

(XXX) BY MAIL DELIVERY, by placing the documents in a postage prepaid envelope, sealing it, and SENDING IT BY MAIL THROUGH THE U.S. POSTAL SERVICE, ON THE DATE THAT THIS PROOF OF SERVICE WAS SIGNED BELOW.

I declare under penalty of perjury under the laws of California State that the above is true and correct.

Dated August 11, '08

Signature [signature]

Printed Name Fran Scott

POWER OF ATTORNEY - LIMITED

Know All Men by These Presents: That I, Sally Dawn Cobb©, UCC Secured Party Creditor, hereby make, constitute and appoint my Father, Neil Alan (Doc) Scott© [PhD, DD], herein, the flesh and blood man, a living soul and UCC Secured Party Creditor, as my true and lawful Limited Attorney-in-fact for me and for my straw-man's fictitious capacity, for my personal and commercial uses, in any dealings with government(s).

1) In said capacities Dr. Scott shall lawfully assist me without pay, and accompany me at my request wherever possible for my potential benefit.

2) This may include his presence to assist me in a true Article III Court with an Article III Judge (see 1962's Glidden v. Zdanok 370 U.S. 530 at 537's "The necessity of an Article III Judge is uncontested..."), or otherwise, under threat, duress and/or coercion without recourse.

3) This gives and grants unto my said Attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary or appropriate to be done in and about all matters with government(s) as fully to all intents and purposes I might or could do.

4) The powers and authority hereby conferred upon my said Attorney-in-fact shall be applicable to all real and private property, personal property or interest therein now owned or hereinafter acquired by me as the ENS LEGIS/LLC wherever situate, and as evidenced by a UCC filed Security Interest. When the context so requires, the masculine gender includes the feminine and/or neuter, and the singular numbers include the plural.

WITNESS my hand this 10th day of August, 2008, A.D.

Sally Dawn Cobb (signature) and straw-man: SALLY DAWN COBB (signature)

Sally Dawn Cobb© SALLY DAWN COBB©

c/o 30673 Andreen Road, Valley Center, California, USA [92082]

Two Witnesses: (signature) (signature)

Bernard Salzberg
1316 Via Mil Cumbres
Solana Beach, CA
92075

Marjorie Salzberg
1316 Via Mil Cumbres
Solana Beach, CA
92075